

SEMINOLE COUNTY GOVERNMENT AGENDA MEMORANDUM

SUBJECT: Request to Advertise and Schedule Two (2) Public Hearings to Consider Enactment of Two (2) Ordinances to increase Tourist Development Tax; Request for Waiver of Economic Impact Statement Delineating Impact on Citizens As A Result of Proposed Ordinance

DEPARTMENT: Economic Development

DIVISION: Tourism

AUTHORIZED BY: William McDermott

CONTACT: Fran Sullivan

EXT: 2906

MOTION/RECOMMENDATION:

Authorize scheduling and advertising of two (2) Public Hearings: First Public Hearing to be held on November 18, 2008 and the Second Public Hearing to be held on December 9, 2008 for proposed Ordinances amending Seminole County Code authorizing an additional two percent (2%) tourist development tax; authorize waiver of Economic Impact Statement delineating the fiscal impact on citizens as a result of the proposed Ordinance.

County-wide

William McDermott

BACKGROUND:

Staff is requesting authorization to advertise and schedule two (2) separate public hearings on two (2) Ordinances to amend Seminole County Code. Each ordinance provides for an additional one percent (1%) tourist development tax to be dedicated to Jetta Park and Soldiers Creek Park improvements.

Initially these two projects were to be funded by General Fund dollars, but because of budgetary challenges, the additional revenue generated by increasing the tourist development tax by two percent (2%) will allow the County to move forward.

Staff also requests authorization to waive an Economic Impact Statement as citizens are not likely to realize significant fiscal impact from the proposed Ordinances.

STAFF RECOMMENDATION:

Staff recommends authorizing scheduling and advertising of two (2) Public Hearings for proposed Ordinances amending Seminole County Code authorizing an additional two percent (2%) tourist development tax; staff also recommends authorizing waiver of Economic Impact Statement.

ATTACHMENTS:

1. Ordinance
2. Ordinance

Additionally Reviewed By:

☐ County Attorney Review (Ann Colby)

NOTICE

NOTICE is hereby given that the Board of County Commissioners of Seminole County, Florida, intends to hold a public hearing to consider the enactment of an ordinance entitled:

AN ORDINANCE AMENDING PART 5, CHAPTER 245, SECTION 245.81(a), SEMINOLE COUNTY CODE, PERTAINING TO THE TOURIST DEVELOPMENT TAX, PROVIDING AN ADDITIONAL ONE PERCENT (1%) TAX ON MOTEL, HOTEL, ROOM RENTALS, AND CERTAIN OTHER SHORT-TERM LIVING ACCOMMODATION RENTALS; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

at 1:30 p.m. or as soon thereafter as possible, at its regular meeting on December 9, 2008, at the Seminole County Services Building, 1101 East First Street, Board of County Commissioners Chambers, Sanford, Florida. The proposed ordinance may be inspected by the public at the office of the Clerk of the Board of County Commissioners, Room 2204, Seminole County Services Building. Interested parties may appear at the meeting and be heard with respect to the proposed ordinance. Persons are advised that, if they decide to appeal any decision made at this hearing, they will need a record of the proceedings, and, for such purpose, they may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

For additional information regarding this notice contact Fran Sullivan, (407) 665-2906.

Persons with disabilities needing assistance to participate in any of these proceedings should contact the Human Resources Department ADA Coordinator 48 hours in advance of the meeting at 407-665-7941.

Publish: November 21, 2008

Contact Person, Invoice and
Proof of Publication to:

Fran Sullivan
Seminole County Tourism Development
1230 Douglas Avenue, Suite 116
Longwood, Florida 32779
407-665-2906

AN ORDINANCE AMENDING PART 5, CHAPTER 245, SECTION 245.81(a), SEMINOLE COUNTY CODE, PERTAINING TO THE TOURIST DEVELOPMENT TAX, PROVIDING AN ADDITIONAL ONE PERCENT (1%) TAX ON MOTEL, HOTEL, ROOM RENTALS, AND CERTAIN OTHER SHORT-TERM LIVING ACCOMMODATION RENTALS; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, Florida Statutes, provides for the levy of up to six percent (6%) Tourist Development Tax by counties meeting the statutory requirements for such levies; and

WHEREAS, a two percent (2%) Tourist Development Tax was imposed by Seminole County on January 1, 1989, as a result of a special referendum election held October 4, 1988, whereby a majority of the electors of Seminole County voting in the referendum election approved the imposition of such Tax; and

WHEREAS, an additional one percent (1%) Tax was imposed on October 23, 1992 by extraordinary vote of the Seminole County Board of County Commissioners; and

WHEREAS, pursuant to Section 125.0104(3)(1), Florida Statutes, an additional one percent (1%) Tax was imposed on November 18, 2008 by majority vote of the Seminole County Board of County Commissioners; and

WHEREAS, Section 125.0104(3)(n) authorizes the imposition of an additional one percent (1%) of each dollar above the Tourist Tax rate of four percent (4%) by an extraordinary

(majority vote plus one) vote of the Board of County Commissioners, provided that the County has previously imposed the one percent (1%) Tax as described in Section 125.0104(3)(1), Florida Statutes, and providing that the additional one percent (1%) is used for the following purposes only:

1. Pay the debt service on bonds issued to finance:
 - a. The construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a new professional sports franchise as defined in Section 288.1162.
 - b. The acquisition, construction, reconstruction, or renovation of a facility either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds for a retained spring training franchise.

2. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists; and

WHEREAS, Seminole County is presently without sufficient revenue to adequately fund promotion and advertising of tourism in Seminole County; and

WHEREAS, increased promotion and advertising of tourism in Seminole County will result in an increased number of tourists spending dollars in the County, boosting the local economy and providing a clear economic and community benefit at a time crucial to the citizens and taxpayers of Seminole County.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:

Section 1. Section 245.81(a), Imposition of Tourist Development Tax, is amended to read:

(a) There is hereby levied and imposed a county-wide Tourist Development Tax in Seminole County, Florida, at the rate of ~~four~~ five percent of each whole and major fraction of each dollar of the total consideration charged to every person who rents, leases, or lets for consideration any living quarters or accommodations in

any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium located within the jurisdictional boundaries of Seminole County for a term of six months or less, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt under Florida law. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary considerations.

Section 2. Copy of Ordinance. A certified copy of this Ordinance shall be sent by the Clerk of the Board of County Commissioners to the Department of Revenue, State of Florida, within ten (10) days after enactment.

Section 3. Codification. It is the intention of the Board of County Commissioners that the provisions of this Ordinance shall become and be made a part of the Seminole County Code and the word "ordinance" may be changed to "section", "article", or other appropriate word or phrase and the sections of this Ordinance may be renumbered or relettered to accomplish such intention; providing, however, that the Sections 2, 3, 4, and 5 shall not be codified.

Section 4. Severability. If any provision of this Ordinance or the application thereof to any person or circumstance is held invalid, it is the intent of the Board of

County Commissioners that the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

Section 8. Effective date.

(a) The additional one percent (1%) tax imposed hereby shall be effective on February 1, 2009.

(b) This Ordinance shall take effect upon receipt of official acknowledgement by the Clerk of the Board of County Commissioners from the Department of State that this Ordinance has been filed with the Department of State.

ENACTED this _____ day of _____, 2008.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida

BRENDA CAREY, Chairman

AEC/sjs
9/29/08
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COUNTY ATTORNEY'S OFFICE ORDINANCE ADOPTION GUIDELINES

- (1) This office will retain the original until it is enacted by the Board of County Commissioners and it incorporates any changes the Board may have requested.
- (2) It is the responsibility of the Department to obtain the final document from our Office so that it may be submitted for execution.
- (3) A notice to advertise the proposed Ordinance is included and an electronic copy may be obtained from the County Attorney's Office for submission to the newspaper via e-mail.
- (4) The notice requires the following information to be complete:
 - (a) a date and time of the Public Hearing (scheduled by the Manager's Office);
 - (b) a contact person and telephone number for Ordinance information;
 - (c) a publish date;
 - (d) a name and telephone number of the Department's representative for the newspaper to contact for ad placement and billing.
 - (e) the notice must be e-mailed at least 5 days prior to publish date requested.
 - (f) The County Attorney's Office will complete and e-mail the notice to the Department if the information is provided.
- (5) According to County policy, the notice should be placed in the Orlando Sentinel.
- (6) The advertisement must be published at least ten (10) days prior to the hearing date.
- (7) A copy of the notice and a copy of the proposed Ordinance should be given to the Clerk's Commission Records Office prior to advertisement where it shall be kept available for public inspection during regular business hours, in accordance with Section 125.66(2), Florida Statutes.
- (8) The Ordinance and Public Hearing cover sheet must be submitted to the County Manager's office on the established turn-in day for agenda packets.
- (9) The certified copies of the Proof of Publication for submittal to the record must also be provided.
- (10) Insure that someone is at the public hearing to present the Ordinance to the Board of County Commissioners.

NOTICE

NOTICE is hereby given that the Board of County Commissioners of Seminole County, Florida, intends to hold a public hearing to consider the enactment of an ordinance entitled:

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at 1:30 p.m. or as soon thereafter as possible, at its regular meeting on November 18, 2008, at the Seminole County Services Building, 1101 East First Street, Board of County Commissioners Chambers, Sanford, Florida. The proposed ordinance may be inspected by the public at the office of the Clerk of the Board of County Commissioners, Room 2204, Seminole County Services Building. Interested parties may appear at the meeting and be heard with respect to the proposed ordinance. Persons are advised that, if they decide to appeal any decision made at this hearing, they will need a record of the proceedings, and, for such purpose, they may need to insure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

For additional information regarding this notice contact Fran Sullivan, (407) 665-2906.

Persons with disabilities needing assistance to participate in any of these proceedings should contact the Human Resources Department ADA Coordinator 48 hours in advance of the meeting at 407-665-7941.

Publish: October 31, 2008

Contact Person, Invoice and
Proof of Publication to:

Fran Sullivan
Seminole County Tourism Development
1230 Douglas Avenue, Suite 116
Longwood, Florida 32779
407-665-2906

AN ORDINANCE AMENDING PART 5, CHAPTER 245, SECTION 245.81(a), SEMINOLE COUNTY CODE, PERTAINING TO THE TOURIST DEVELOPMENT TAX, PROVIDING AN ADDITIONAL ONE PERCENT (1%) TAX ON MOTEL, HOTEL, ROOM RENTALS, AND CERTAIN OTHER SHORT-TERM LIVING ACCOMMODATION RENTALS; PROVIDING FOR TRANSMITTAL OF THE ORDINANCE TO THE DEPARTMENT OF REVENUE; PROVIDING FOR CODIFICATION, SEVERABILITY, AND AN EFFECTIVE DATE.

WHEREAS, Section 125.0104, Florida Statutes, provides for the levy of up to six percent (6%) Tourist Development Tax by counties meeting the statutory requirements for such levies; and

WHEREAS, a two percent (2%) Tourist Development Tax was imposed by Seminole County on January 1, 1989, as a result of a special referendum election held October 4, 1988, whereby a majority of the electors of Seminole County voting in the referendum election approved the imposition of such Tax; and

WHEREAS, an additional one percent (1%) Tax was imposed on October 23, 1992 by extraordinary vote of the Seminole County Board of County Commissioners; and

WHEREAS, Section 125.0104(3)(1) authorizes the imposition of an additional one percent (1%) of each dollar above the Tourist Tax rate of three percent (3%) by a majority vote of the Board of County Commissioners, provided that the additional one percent (1%) is used for the following purposes only:

1. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a

professional sports franchise facility, or the acquisition, construction, reconstruction, or renovation of a retained spring training franchise facility, either publicly owned and operated, or publicly owned and operated by the owner of a professional sports franchise or other lessee with sufficient expertise or financial capability to operate such facility, and to pay the planning and design costs incurred prior to the issuance of such bonds.

2. Pay the debt service on bonds issued to finance the construction, reconstruction, or renovation of a convention center, and to pay the planning and design costs incurred prior to the issuance of such bonds.
3. Pay the operation and maintenance costs of a convention center for a period of up to ten (10) years. Only counties that have elected to levy the tax for the purposes authorized in subparagraph 2, may use the tax for the purposes enumerated in this subparagraph. Any county that elects to levy the tax for the purposed authorized in subparagraph 2, after July 1, 2000, may use the proceeds of the tax to pay the operation and maintenance costs of a convention center for the life of the bonds.

4. Promote and advertise tourism in the State of Florida and nationally and internationally; however, if tax revenues are expended for an activity, service, venue, or event, the activity, service, venue, or event shall have as one of its main purposes the attraction of tourists as evidenced by the promotion of the activity, service, venue, or event to tourists; and

WHEREAS, Seminole County is presently without sufficient revenue to adequately fund promotion and advertising of tourism in Seminole County; and

WHEREAS, increased promotion and advertising of tourism in Seminole County will result in an increased number of tourists spending dollars in the County, boosting the local economy and providing a clear economic and community benefit at a time crucial to the citizens and taxpayers of Seminole County.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF SEMINOLE COUNTY, FLORIDA:

Section 1. Section 245.81(a), Imposition of Tourist Development Tax, is amended to read:

(a) There is hereby levied and imposed a county-wide Tourist Development Tax in Seminole County, Florida, at the rate of three four percent of each whole and major fraction of each dollar of the total consideration charged to every person who rents, leases, or lets for consideration any living quarters or accommodations in

any hotel, apartment hotel, motel, resort motel, apartment, apartment motel, rooming house, mobile home park, recreational vehicle park, or condominium located within the jurisdictional boundaries of Seminole County for a term of six months or less, unless such person rents, leases, or lets for consideration any living quarters or accommodations which are exempt under Florida law. When receipt of consideration is by way of property other than money, the tax shall be levied and imposed on the fair market value of such nonmonetary considerations.

Section 2. Copy of Ordinance. A certified copy of this Ordinance shall be sent by the Clerk of the Board of County Commissioners to the Department of Revenue, State of Florida, within ten (10) days after enactment.

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County Commissioners that the invalidity shall not affect other provisions or applications of this Ordinance which can be given effect without the invalid provision or application, and to this end the provisions of this Ordinance are declared severable.

Section 8. Effective date.

(a) The additional one percent (1%) tax imposed hereby shall be effective on January 1, 2009.

(b) This Ordinance shall take effect upon receipt of official acknowledgement by the Clerk of the Board of County Commissioners from the Department of State that this Ordinance has been filed with the Department of State.

ENACTED this _____ day of _____, 2008.

ATTEST:

BOARD OF COUNTY COMMISSIONERS
SEMINOLE COUNTY, FLORIDA

MARYANNE MORSE
Clerk to the Board of
County Commissioners of
Seminole County, Florida

BRENDA CAREY, Chairman

AEC/sjs
9/29/08
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